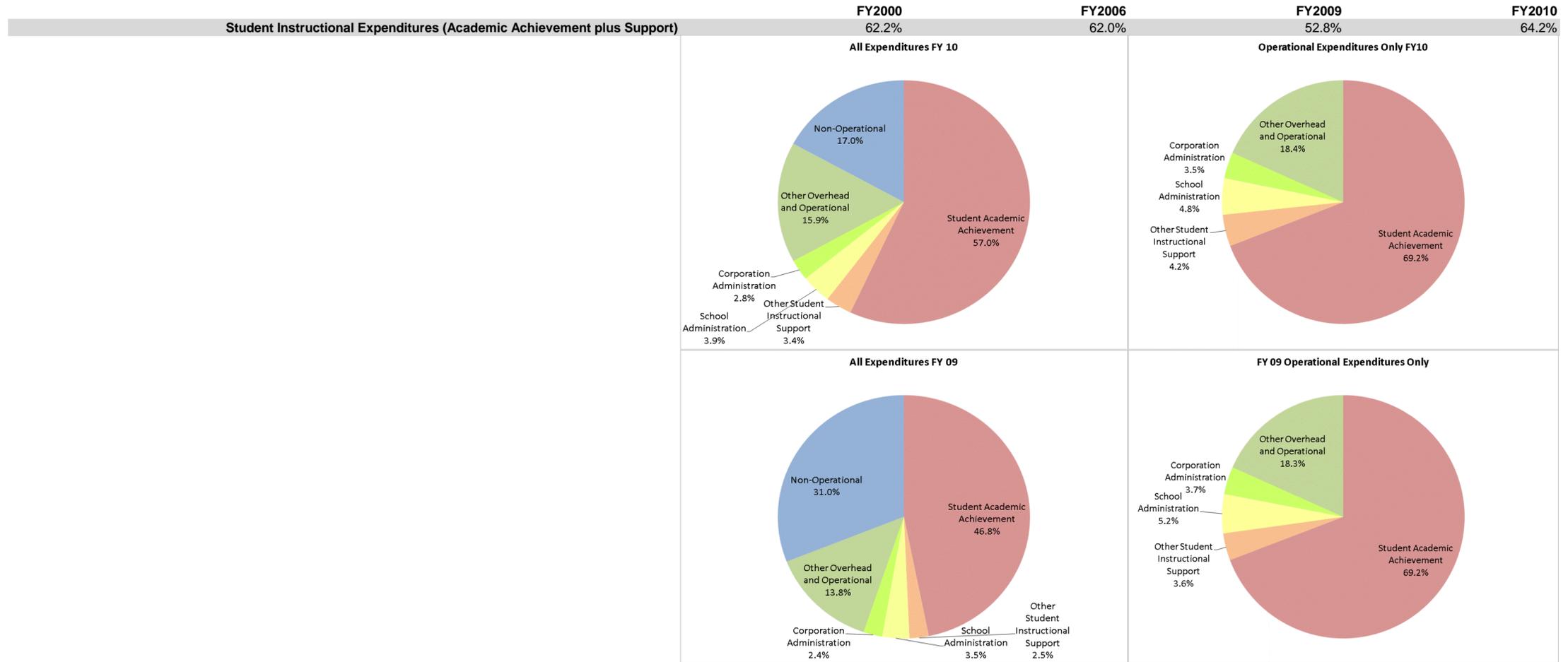


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Attica Consolidated Sch Corp (2435)**

Attica Consolidated Sch Corp (2435)

| Student Instructional Category | FY00 % of Total    |       | FY06 % of Total    |       | FY09 % of Total     |       | FY10 % of Total    |       |
|--------------------------------|--------------------|-------|--------------------|-------|---------------------|-------|--------------------|-------|
|                                | FY 2000            | Exp   | FY 2006            | Exp   | FY 2009             | Exp   | FY 2010            | Exp   |
| Student Academic Achievement   | \$4,355,282        | 56.1% | \$5,220,140        | 56.2% | \$5,250,512         | 46.8% | \$5,288,141        | 57.0% |
| Student Instructional Support  | \$474,192          | 6.1%  | \$541,308          | 5.8%  | \$665,065           | 5.9%  | \$672,351          | 7.2%  |
| Overhead and Operational       | \$2,009,520        | 25.9% | \$1,609,410        | 17.3% | \$1,820,860         | 16.2% | \$1,737,274        | 18.7% |
| Nonoperational                 | \$923,112          | 11.9% | \$1,921,851        | 20.7% | \$3,476,084         | 31.0% | \$1,582,107        | 17.0% |
| <b>Grand Total</b>             | <b>\$7,762,106</b> |       | <b>\$9,292,709</b> |       | <b>\$11,212,522</b> |       | <b>\$9,279,874</b> |       |



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Attica Consolidated Sch Corp (2435)**

| Student Instructional Category             | Account   | FY 2000            | FY 2006            | FY 2009            | FY 2010            | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|--|---|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| <b>Student Academic Achievement</b>        |   |                    |                    |                    |                    |                  |                 |                 |
|  | 11050 Regular Programs; Full Day Kindergarten   | \$0                | \$33,394           | \$201,884          | \$166,554          |                  | 399%            | -17%            |
|  | 11100 Regular Programs; Elementary  | \$1,219,783        | \$1,365,606        | \$1,612,368        | \$1,471,578        | 21%              | 8%              | -9%             |
|  | 11300 Regular Programs; High School   | \$1,239,190        | \$1,081,800        | \$1,536,553        | \$1,418,811        | 14%              | 31%             | -8%             |
|  | 11350 Regular Programs; High School; Academic Honors Diploma  | \$0                | \$4,000            | \$0                | \$0                |                  | -100%           |                 |
|  | 11355 Regular Programs; High School; Academic Honors High Ability Student Programs                        | \$0                | \$0                | \$52,835           | \$12,286           |                  |                 | -77%            |
|  | 11410 Vocational Education; Agriculture A   | \$37,182           | \$45,902           | \$37,491           | \$51,782           | 39%              | 13%             | 38%             |
|  | 11450 Vocational Education; Consumer and Homemaking   | \$48,725           | \$55,179           | \$74,149           | \$62,987           | 29%              | 14%             | -15%            |
|  | 11590 Other Vocational Education Programs   | \$82,440           | \$149,131          | \$139,286          | \$155,962          | 89%              | 5%              | 12%             |
|  | 11630 Regular Programs; Alternative Education Programs; High School                                       | \$0                | \$17,000           | \$27,596           | \$1,006            |                  | -94%            | -96%            |
|  | 11920 Other Regular Programs; Project 4R  | \$15,433           | \$0                | \$0                | \$0                | -100%            |                 |                 |
|  | 12110 Gifted And Talented; Gifted and Talented  | \$14,464           | \$38,592           | \$41,342           | \$121,833          | > 500%           | 216%            | 195%            |
|  | 12210 Mental Disabilities; Mild Mental Disabilities   | \$92,238           | \$59,050           | \$73,905           | \$83,757           | -9%              | 42%             | 13%             |
|  | 12220 Mental Disabilities; Moderate Mental Disabilities   | \$0                | \$0                | \$5,888            | \$0                |                  |                 | -100%           |
|  | 12320 Physical Impairment; Multiple Disabilities  | \$130,397          | \$166,533          | \$263,786          | \$249,308          | 91%              | 50%             | -5%             |
|  | 12340 Physical Impairment; Hearing Impairment   | \$0                | \$969              | \$0                | \$0                |                  | -100%           |                 |
|  | 12520 Culturally Different; Compensatory  | \$44,952           | \$83,192           | \$201,948          | \$264,209          | 488%             | 218%            | 31%             |
|  | 12610 Learning Disability   | \$125,704          | \$191,429          | \$223,036          | \$347,981          | 177%             | 82%             | 56%             |
|  | 12810 Special Education Preschool   | \$19,983           | \$0                | \$15               | \$0                | -100%            |                 | -100%           |
|  | 12900 Other Special Programs  | \$0                | \$870              | \$0                | \$0                |                  | -100%           |                 |
|  | 13100 Adult/Continuing Education Programs; Adult Basic Education  | \$4,657            | \$0                | \$0                | \$0                | -100%            |                 |                 |
|  | 14100 Summer School Programs; Elementary  | \$9,042            | \$3,723            | \$0                | \$0                | -100%            | -100%           |                 |
|  | 14300 Summer School Programs; High School   | \$5,369            | \$8,009            | \$7,215            | \$4,261            | -21%             | -47%            | -41%            |
|  | 16100 Remediation Testing   | \$1,812            | \$33,287           | \$32,652           | \$17,835           | > 500%           | -46%            | -45%            |
|  | 16200 Preventive Remediation  | \$4,566            | \$0                | \$20,438           | \$20,438           | 348%             |                 | 0%              |
|  | 17100 Payments to Other Governmental Units Within State; Transfer Tuition                                 | \$4,792            | \$0                | \$0                | \$0                | -100%            |                 |                 |
|  | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)     | \$84,244           | \$168,305          | \$87,057           | \$109,217          | 30%              | -35%            | 25%             |
|  | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education     | \$189,319          | \$234,596          | \$274,872          | \$375,069          | 98%              | 60%             | 36%             |
|  | 22130 Improvement of Instruction; Instructional Staff Training  | \$0                | \$3,872            | \$30               | \$0                |                  | -100%           | -100%           |
|  | 22190 Improvement of Instruction; Other Improvement of Instructional Services                             | \$1,174            | \$961              | \$5,438            | \$5,072            | 332%             | 427%            | -7%             |
|  | 22220 Library/Media Services; School Library  | \$107,360          | \$84,133           | \$90,426           | \$95,892           | -11%             | 14%             | 6%              |
|  | 22230 Library/Media Services; Audiovisual   | -\$784             | \$706              | \$310              | \$0                |                  | -100%           | -100%           |
|  | 22250 Library/Media Services; Computer Assisted Instruction Services                                      | \$0                | \$0                | \$53,362           | \$65,228           |                  |                 | 22%             |
|  | 22310 Instruction, Related Technology; Technology Service Supervision and Administration                  | \$0                | \$50,215           | \$0                | \$0                |                  | -100%           |                 |
|  | 22360 Instruction, Related Technology; Network Support  | \$0                | \$5,446            | \$82,750           | \$87,485           |                  | > 500%          | 6%              |
|  | 22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Perso | \$0                | \$0                | -\$4,218           | \$0                |                  |                 |                 |
|  | 25560 Textbooks for Rent or Resale; Textbooks and Workbooks   | \$73,177           | \$127,332          | \$93,098           | \$84,590           | 16%              | -34%            | -9%             |
|  | 25590 Textbooks for Rent or Resale; Other Textbook Resale Services  | \$11,814           | \$15,000           | \$15,000           | \$15,000           | 27%              | 0%              | 0%              |
|  | 26497 2007 Account Code - Teachers Retirement Fund  | \$148,810          | \$178,201          | \$0                | \$0                |                  |                 |                 |
| <b>Student Academic Achievement Total</b>  |   | <b>\$3,715,842</b> | <b>\$4,206,433</b> | <b>\$5,250,512</b> | <b>\$5,288,141</b> | <b>42%</b>       | <b>26%</b>      | <b>1%</b>       |
| <b>Student Instructional Support</b>       |   |                    |                    |                    |                    |                  |                 |                 |
|  | 21210 Guidance Services; Service Area Direction   | \$126,825          | \$67,533           | \$130,603          | \$147,623          | 16%              | 119%            | 13%             |
|  | 21220 Guidance Services; Counseling Services  | -\$4,884           | \$865              | \$2,556            | \$221              |                  | -74%            | -91%            |
|  | 21240 Guidance Services; Information Services   | \$0                | \$4,547            | \$3,420            | \$1,890            |                  | -58%            | -45%            |
|  | 21320 Health Services; Medical Services   | \$2,320            | \$2,246            | \$0                | \$0                | -100%            | -100%           |                 |
|  | 21340 Health Services; Nurse Services   | \$29,801           | \$32,708           | \$52,223           | \$49,670           | 67%              | 52%             | -5%             |
|  | 21520 Speech Pathology and Audiology Services; Speech Pathology Services                                  | \$37,765           | \$36,885           | \$88,689           | \$114,575          | 203%             | 211%            | 29%             |
|  | 21890 Special Education Administration; Other Special Education Administration                            | \$0                | \$33,677           | \$0                | \$0                |                  | -100%           |                 |
|  | 24100 Office of The Principal   | \$200,346          | \$246,078          | \$356,448          | \$266,158          | 33%              | 8%              | -25%            |
|  | 24900 Other Support Services, School Administration   | \$0                | \$0                | \$31,125           | \$92,215           |                  |                 | 196%            |
| <b>Student Instructional Support Total</b> |   | <b>\$392,173</b>   | <b>\$424,540</b>   | <b>\$665,065</b>   | <b>\$672,351</b>   | <b>71%</b>       | <b>58%</b>      | <b>1%</b>       |
| <b>Overhead and Operational</b>            |   |                    |                    |                    |                    |                  |                 |                 |
|  | 23120 Board of Education; Service Area Assistants   | \$46,174           | \$50,350           | \$67,432           | \$59,491           | 29%              | 18%             | -12%            |
|  | 23150 Board of Education; Legal Services  | \$2,000            | \$2,414            | \$2,000            | \$2,220            | 11%              | -8%             | 11%             |
|  | 23190 Board of Education; Other Governing Body Services   | \$16,195           | \$8,351            | \$9,166            | \$8,182            | -49%             | -2%             | -11%            |
|  | 23210 Executive Administration; Office of The Superintendent  | \$93,414           | \$111,801          | \$183,665          | \$161,053          | 72%              | 44%             | -12%            |
|  | 25110 Fiscal Services; Office of The Business Manager   | \$36,469           | \$4,850            | \$3,190            | \$6,031            | -83%             | 24%             | 89%             |
|  | 25191 Other Fiscal Services; Refund of Revenue  | \$22,271           | \$10,630           | \$31,034           | \$18,117           | -19%             | 70%             | -42%            |
|  | 25192 Other Fiscal Services; Petty Cash   | \$1,168            | \$2,535            | \$2,551            | \$2,436            | 108%             | -4%             | -5%             |
|  | 25730 Personnel Services; Personnel Services  | \$0                | \$119              | \$0                | \$0                |                  | -100%           |                 |
|  | 25740 Personnel Services; Noninstructional Personnel Training   | \$762              | \$855              | \$0                | \$0                | -100%            | -100%           |                 |

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Attica Consolidated Sch Corp (2435)**

| Student Instructional Category        | Account   | FY 2000            | FY 2006            | FY 2009            | FY 2010            | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|---------------------------------------|---|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
|                                       | 25790 Personnal Services; Other Professional Services                                       | \$0                | \$0                | -\$25,118          | \$0                |                  |                 |                 |
|                                       | 25990 Other Support Services, Central   | \$30,911           | \$0                | \$0                | \$0                | -100%            |                 |                 |
|                                       | 26100 Operation and Maintenance of Plant Services; Service Area Direction                   | \$10,830           | \$47,578           | \$73,501           | \$72,839           | > 500%           | 53%             | -1%             |
|                                       | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings                 | \$455,864          | \$551,423          | \$664,150          | \$626,772          | 37%              | 14%             | -6%             |
|                                       | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds                   | \$262              | \$0                | \$0                | \$0                | -100%            |                 |                 |
|                                       | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment                 | \$77,471           | \$34,598           | \$31,977           | \$44,124           | -43%             | 28%             | 38%             |
|                                       | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$0                | \$600              | \$0                | \$0                |                  |                 |                 |
|                                       | 26499 2007 Account Code - Other   | \$582,530          | \$585              | \$0                | \$0                |                  |                 |                 |
|                                       | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)          | -\$1,258           | \$0                | \$0                | \$0                |                  |                 |                 |
|                                       | 26700 Operation and Maintenance of Plant Services; Insurance                                | \$273              | \$72,826           | \$65,210           | \$73,321           | > 500%           | 1%              | 12%             |
|                                       | 27010 Student Transportation; Service Area Direction  | \$18,111           | \$12,028           | \$12,630           | \$12,630           | -30%             | 5%              | 0%              |
|                                       | 27100 Student Transportation; Vehicle Operation   | \$119,202          | \$93,967           | \$133,625          | \$167,406          | 40%              | 78%             | 25%             |
|                                       | 27300 Student Transportation; Vehicle Servicing and Maintenance                             | \$66,931           | \$66,891           | \$103,477          | \$90,838           | 36%              | 36%             | -12%            |
|                                       | 27400 Student Transportation; Purchase of School Buses                                      | \$66,625           | \$36,955           | \$145,202          | \$68,556           | 3%               | 86%             | -53%            |
|                                       | 27500 Student Transportation; Insurance on Buses  | \$8,279            | \$13,284           | \$8,429            | \$10,212           | 23%              | -23%            | 21%             |
|                                       | 27700 Student Transportation; Contracted Transportation Services                            | \$0                | \$0                | \$30               | \$0                |                  |                 | -100%           |
|                                       | 27900 Student Transportation; Other Student Transportation Services                         | \$11,450           | \$576              | \$870              | \$774              | -93%             | 34%             | -11%            |
|                                       | 27910 Student Transportation; Bus Driver Training   | \$0                | \$139              | \$0                | \$0                |                  | -100%           |                 |
|                                       | 31200 Food Services Operations; Food Preparation and Dispensing                             | \$89,227           | \$99,959           | \$133,689          | \$135,145          | 51%              | 35%             | 1%              |
|                                       | 31400 Food Services Operations; Food Purchases  | \$126,337          | \$165,125          | \$167,669          | \$170,052          | 35%              | 3%              | 1%              |
|                                       | 31900 Other Food Services   | \$5,267            | \$11,804           | \$6,481            | \$7,074            | 34%              | -40%            | 9%              |
| <b>Overhead and Operational Total</b> |   | <b>\$1,886,767</b> | <b>\$1,400,243</b> | <b>\$1,820,860</b> | <b>\$1,737,274</b> | <b>-8%</b>       | <b>24%</b>      | <b>-5%</b>      |
| <b>Nonoperational</b>                 |   |                    |                    |                    |                    |                  |                 |                 |
|                                       | 33100 Community Service Operations; Direction of Community Services                         | \$246              | \$73,829           | \$52,828           | \$2,987            | > 500%           | -96%            | -94%            |
|                                       | 33200 Community Recreation  | \$17,690           | \$31,552           | \$17,147           | \$16,078           | -9%              | -49%            | -6%             |
|                                       | 33400 Athletic Coaches  | \$48,819           | \$37,646           | \$54,941           | \$59,357           | 22%              | 58%             | 8%              |
|                                       | 33930 Latch Key Kid Program   | \$4,857            | \$5,342            | \$12,741           | \$11,844           | 144%             | 122%            | -7%             |
|                                       | 45100 Building Acquisition, Construction and Improvements                                   | \$448,369          | \$116,635          | \$441,035          | \$24,192           | -95%             | -79%            | -95%            |
|                                       | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts          | \$0                | \$130,141          | \$65,071           | \$65,071           |                  | -50%            | 0%              |
|                                       | 45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees           | \$106,194          | \$0                | \$0                | \$0                | -100%            |                 |                 |
|                                       | 45400 Building Acquisition, Construction and Improvement; Sports Facilities                 | \$0                | \$3,784            | \$0                | \$0                |                  | -100%           |                 |
|                                       | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$11,850           | \$105,009          | \$148,380          | \$170,032          | > 500%           | 62%             | 15%             |
|                                       | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment               | \$0                | \$16,841           | \$22,267           | \$1,348            |                  | -92%            | -94%            |
|                                       | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment        | \$267,101          | \$55,187           | \$51,739           | \$59,840           | -78%             | 8%              | 16%             |
|                                       | 51100 Debt Services; Principal on Debt; Bonds   | \$0                | \$1,286,037        | \$1,159,074        | \$1,161,062        |                  | -10%            | 0%              |
|                                       | 51500 Debt Services; Principal on Debt; Bond Anticipation Notes                             | \$0                | \$0                | \$1,422,816        | \$0                |                  |                 | -100%           |
|                                       | 52500 Debt Services; Interest on Debt; Bond Anticipation Notes                              | \$0                | \$22,128           | \$28,046           | \$10,298           |                  | -53%            | -63%            |
| <b>Nonoperational Total</b>           |   | <b>\$905,125</b>   | <b>\$1,884,130</b> | <b>\$3,476,084</b> | <b>\$1,582,107</b> | <b>75%</b>       | <b>-16%</b>     | <b>-54%</b>     |
| <b>Prorated By Fund</b>               |   |                    |                    |                    |                    |                  |                 |                 |
|                                       | 26491 2007 Account Code - PERF  | \$29,589           | \$30,840           | \$0                | \$0                |                  |                 |                 |
|                                       | 26492 2007 Account Code - Social Security   | \$314,657          | \$330,852          | \$0                | \$0                |                  |                 |                 |
|                                       | 26493 2007 Account Code - Workmen's Compensation  | \$1,253            | \$0                | \$0                | \$0                |                  |                 |                 |
|                                       | 26494 2007 Account Code - Group Insurance   | \$478,301          | \$978,365          | \$0                | \$0                |                  |                 |                 |
|                                       | 26496 2007 Account Code - Unemployment Compensation   | \$4,596            | \$0                | \$0                | \$0                |                  |                 |                 |
|                                       | 26498 2007 Account Code - Severance / Early Retirement Pay                                  | \$33,803           | \$37,307           | \$0                | \$0                |                  |                 |                 |
| <b>Prorated By Fund Total</b>         |   | <b>\$862,200</b>   | <b>\$1,377,363</b> | <b>\$0</b>         | <b>\$0</b>         |                  |                 |                 |